

## **Information-analitical support of cost management in horse breeding**

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### **Abstract**

In this paper the use of technique for analyzing the relationship Cost - Volume - Profit in horse breeding is studied, which allows to simplify accounting and analytical support of cost management and control the amount of profit as a result of changes in variable costs, selling prices and product mix of the given industry; a method of budgeting has been adapted to horse breeding industry conditions for effective cost and financial performance management of organization activities.

<http://dx.doi.org/10.5901/mjss.2014.v5n18p193>

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### **Keywords**

Budgeting, Cost, Horse breeding, Management, Marginal analysis, Responsibility center, Transfer pricing